Registry of the Competition Tribunal

2014–15

Report on Plans and Priorities

The Honourable James Moore
Minister of Industry

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represented by the Minister of Industry Canada, 2014

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2014–15
ESTIMATES

PART III – Departmental Expenditure Plans: Reports on Plans and Priorities

Purpose

Reports on Plans and Priorities (RPP) are individual expenditure plans for each department and agency. These reports provide increased levels of detail over a three-year period on an organization's main priorities by strategic outcome, program and planned/expected results, including links to related resource requirements presented in the Main Estimates. In conjunction with the Main Estimates, Reports on Plans and Priorities serve to inform members of Parliament on planned expenditures of departments and agencies, and support Parliament's consideration of supply bills. The RPPs are typically tabled soon after the Main Estimates by the President of the Treasury Board.

Estimates Documents

The Estimates are comprised of three parts:

Part I - Government Expenditure Plan - provides an overview of the Government's requirements and changes in estimated expenditures from previous fiscal years.

Part II - Main Estimates - supports the appropriation acts with detailed information on the estimated spending and authorities being sought by each federal organization requesting appropriations.

In accordance with Standing Orders of the House of Commons, Parts I and II must be tabled on or before March 1.

Part III - Departmental Expenditure Plans - consists of two components:

- Report on Plans and Priorities (RPP)
- Departmental Performance Report (DPR)

DPRs are individual department and agency accounts of results achieved against planned performance expectations as set out in respective RPPs.

The DPRs for the most recently completed fiscal year are tabled in the fall by the President of the Treasury Board.

Supplementary Estimates support Appropriation Acts presented later in the fiscal year. Supplementary Estimates present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or have subsequently been refined to account for developments in particular programs and services. Supplementary Estimates also provide information on changes to expenditure forecasts of major statutory items as well as on such items as: transfers of funds between votes; debt deletion; loan guarantees; and new or increased grants.

For more information on the Estimates, please consult the Treasury Board Secretariat website.[ii]

Links to the Estimates

As shown above, RPPs make up part of the Part III of the Estimates documents. Whereas Part II emphasizes the financial aspect of the Estimates, Part III focuses on financial and non-financial performance information, both from a planning and priorities standpoint (RPP), and an achievements and results perspective (DPR).

The Management Resources and Results Structure (MRRS) establishes a structure for display of financial information in the Estimates and reporting to Parliament via RPPs and DPRs. When displaying planned spending, RPPs rely on the Estimates as a basic source of financial information.

Main Estimates expenditure figures are based on the Annual Reference Level Update which is prepared in the fall. In comparison, planned spending found in RPPs includes the Estimates as well as any other amounts that have been approved through a Treasury Board submission up to February 1st (See Definitions section). This readjusting of the financial figures allows for a more up-to-date portrait of planned spending by program.

Changes to the presentation of the Report on Plans and Priorities

Several changes have been made to the presentation of the RPP partially to respond to a number of requests – from the House of Commons Standing Committees on Public Accounts (PAC - Report 15[iii]), in 2010; and on Government and Operations Estimates (OGGO - Report 7[iv]), in 2012 – to provide more detailed financial and non-financial performance information about programs within RPPs and DPRs, thus improving the ease of their study to support appropriations approval.

- In Section II, financial, human resources and performance information is now presented at the Program and Sub-program levels for more granularity.
- The report's general format and terminology have been reviewed for clarity and consistency purposes.
- Other efforts aimed at making the report more intuitive and focused on Estimates information were made to strengthen alignment with the Main Estimates.

How to read this document
RPPs are divided into four sections:

Section I: Organizational Expenditure Overview

This Organizational Expenditure Overview allows the reader to get a general glance at the organization. It provides a description of the organization's purpose, as well as basic financial and human resources information. This section opens with the new Organizational Profile, which displays general information about the department, including the names of the minister and the deputy head, the ministerial portfolio, the year the department was established, and the main legislative authorities. This subsection is followed by a new subsection entitled Organizational Context, which includes the *Raison d'être*, the Responsibilities, the Strategic Outcomes and Program Alignment Architecture, the Organizational Priorities and the Risk Analysis. This section ends with the Planned Expenditures, the Alignment to Government of Canada Outcomes, the Estimates by Votes and the Contribution to the Federal Sustainable Development Strategy. It should be noted that this section does not display any non-financial performance information related to programs (please see Section II).

Section II: Analysis of Program(s) by Strategic Outcome(s)

This Section provides detailed financial and non-financial performance information for strategic outcomes, Programs and sub-programs. This section allows the reader to learn more about programs by reading their respective description and narrative entitled "Planning Highlights". This narrative speaks to key services or initiatives which support the plans and priorities presented in Section I; it also describes how performance information supports the department's strategic outcome or parent program.

Section III: Supplementary Information

This section provides supporting information related to departmental plans and priorities. In this section, the reader will find future-oriented statement of operations and a link to supplementary

information tables regarding transfer payments, as well as information related to the greening government operations, internal audits and evaluations, horizontal initiatives, user fees, major crown and transformational projects, and up-front multi-year funding, where applicable to individual organizations. The reader will also find a link to the *Tax Expenditures and Evaluations*, produced annually by the Minister of Finance, which provides estimates and projections of the revenue impacts of federal tax measures designed to support the economic and social priorities of the Government of Canada.

Section IV: Organizational Contact Information

In this last section, the reader will have access to organizational contact information.

Definitions

Appropriation
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

Budgetary Vs. Non-budgetary Expenditures
Budgetary expenditures – operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to crown corporations.
Non-budgetary expenditures – net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

Expected Result
An outcome that a program is designed to achieve.

Full-Time Equivalent (FTE)
A measure of the extent to which an employee represents a full person-year charge against a departmental budget. FTEs are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada Outcomes
A set of high-level objectives defined for the government as a whole.
Management Resources and Results Structure (MRRS)
A common approach and structure to the collection, management and reporting of financial and non-financial performance information.

An MRRS provides detailed information on all departmental programs (e.g.: program costs, program expected results and their associated targets, how they align to the government's priorities and intended outcomes, etc.) and establishes the same structure for both internal decision making and external accountability.

Planned Spending
For the purpose of the RPP, planned spending refers to those amounts for which a Treasury Board (TB) submission approval has been received by no later than February 1, 2014. This cut-off date differs from the Main Estimates process. Therefore, planned spending may include amounts incremental to planned expenditure levels presented in the 2014–15 Main Estimates.

Program
A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results, and that are treated as a budgetary unit.

Program Alignment Architecture
A structured inventory of a department's programs, where programs are arranged in a hierarchical manner to depict the logical relationship between each program and the Strategic Outcome(s) to which they contribute.

Spending Areas
Government of Canada categories of expenditures. There are four spending areas[v] (social affairs, economic affairs, international affairs and government affairs) each comprised of three to five Government of Canada outcomes.

Strategic Outcome
A long-term and enduring benefit to Canadians that is linked to the department's mandate, vision, and core functions.

Sunset Program
A time-limited program that does not have on-going funding or policy authority. When the program is set to expire, a decision must be made as to whether to continue the program. (In the case of a renewal, the decision specifies the scope, funding level and duration).

Whole-of-Government Framework
A map of the financial and non-financial contributions of federal organizations receiving appropriations that aligns their Programs to a set of high level outcome areas defined for the government as a whole.

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Minister's Message

Canada is poised to enjoy continued economic stability in 2014–15, with a focus on balanced budgets. The country's strong consumer-driven marketplace, world-class research hubs, educated and productive workforce, strong financial institutions, and transparent and predictable regulatory environment are just a few of its many competitive advantages.

As Minister of Industry, I am pleased that the Industry Portfolio is building on these strengths by encouraging innovation, modernizing Canada's marketplace policies, and effectively managing programs and services.

In further developing the federal Science, Technology and Innovation Strategy, the Industry Portfolio aims to strengthen the private sector's participation in Canadian science and technology, knowledge and innovation. This year, small and medium-sized enterprises will also be better served by improved access to information, programs and services offered by Industry Canada, the portfolio partners and the Government of Canada.

The Registry of the Competition Tribunal has implemented the technology to make it possible for the Competition Tribunal to carry out nearly all its hearings electronically. This will allow hearings to proceed more efficiently, while decreasing the need to print large numbers of paper documents. In 2014–15, the Registry will continue to actively support Tribunal members and parties, build on the experience acquired through the use of its electronic hearing technology, and fully transition to the new process.

In support of the government's efforts to return to fiscal balance, the Industry Portfolio will continue to ensure financial and human resources are managed responsibly and efficiently.

This year's *Report on Plans and Priorities* defines our approach to supporting a competitive marketplace; facilitating advancements in science, technology and innovation, and their resulting economic and social benefits; and driving the competitiveness of Canadian businesses and

communities. On behalf of the Industry Portfolio, I am confident we will meet our objectives and fulfill the promise of another successful year.

The Honourable James Moore

Minister of Industry

Section I: Organizational Expenditure Overview

Organizational Profile

Minister: The Honourable James Moore

Deputy Head: Raynald Chartrand

Ministerial portfolio: Industry Canada

Year established: 1986

Main legislative authorities: the *Competition Tribunal Act* (R.S.C., 1985, c. C-34), which can be found on the Department of Justice website.[vi]

Organizational Context

Raison d'être

The Minister of Industry is responsible for this organization. The Competition Tribunal established in 1986, is an independent, quasi-judicial tribunal established under the *Competition Tribunal Act* to hear applications brought by the Commissioner of Competition or a private party, depending on the circumstances, under various parts of the *Competition Act*. The purpose of the *Competition Act* is to maintain and encourage competition in Canada. The Tribunal hears applications related to deceptive marketing practices, such as misleading advertising, under Part VII.1. The Tribunal also has jurisdiction to hear references as well as applications brought pursuant to Part VIII, which sets out restrictive trade practices such as exclusive dealings.

Responsibilities

Since its creation in 1986, the Tribunal has heard cases relating to mergers, abuse of dominance, deceptive marketing and various trade practices that have involved key players in several industries. Cases have involved a number of business areas, including furniture stores, importers of cast iron pipes, airline computer reservation systems, community newspapers, aspartame, waste disposal, car parts, weight-loss products, fuel-saving devices, fireplace maintenance products, banking and credit card services, poultry supply, career management services and real estate brokerage services.

The *Competition Tribunal Act* provides for an administrative infrastructure in support of the workings of the Competition Tribunal, through the Registry of the Competition Tribunal. The Registry of the Competition Tribunal is designated a department under Schedule I.1 of the *Financial Administration Act* and therefore must adhere to federal public administration policies including the preparation of this Report on Plans and Priorities. This Report pertains to the activities of the Registry in support of the Tribunal and its deliberations, and not to Tribunal cases themselves.

The Registry of the Competition Tribunal supports all aspects of the Tribunal's work and ensures that the Tribunal can hold hearings across Canada, as required. The Registry is also the repository for filing applications, consent agreements, and documents, as well as issuing documents and orders for all cases brought before the Tribunal. The office of the Registry of the Competition Tribunal is located in the National Capital Region.

Strategic Outcome and Program Alignment Architecture (PAA)

1 **Strategic Outcome:** Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction.

1.1 Program: Process Cases

Internal Services

Organizational Priorities

Organizational Priorities

Priority	Type[1]	Strategic Outcome
Support the implementation of electronic hearings for all cases heard by the Tribunal	Previously committed to	Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction
Description		
Why is this a priority? Hearings before the Tribunal are now proceeding electronically. The Registry's investments in technology provide Tribunal members and parties the required tools to make hearings more efficient while decreasing the need to print massive amounts of paper. **What are the plans for meeting this priority?** The Registry will be actively supporting Tribunal members and parties to build on the experience acquired during previous electronic hearings and continue the transition to this new process.		

1. Type is defined as follows: **previously committed to**—committed to in the first or second fiscal year prior to the subject year of the report; **ongoing**—committed to at least three fiscal years prior to the subject year of the report; and **new**—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Priority	Type	Strategic Outcome
Provide continuous learning opportunities to Tribunal Members	Ongoing	Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction

Description

Why is this a priority?

The field of competition is wide and complex. Tribunal Members must understand and be aware of economic policies and developments in Canada and abroad that could have an impact on their work as panel members.

What are the plans for meeting this priority?

Keep Tribunal Members informed through seminars with internal or external speakers to discuss national and international developments in competition law and economics. Provide an opportunity to new members to benefit from working with experienced members in dealing with massive amounts of evidence, questioning witnesses and drafting decisions.

Priority	Type	Strategic Outcome
Implement the recommendations resulting from the 2013–14 review of how the Registry could support the Tribunal in a more cost-effective manner	New	Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction

Description

Why is this a priority?

The infrastructure of the Registry has been fairly static over the last decade. The Registry wants to be proactive and assess new operational models including the sharing of resources with other organizations and the amalgamation of services with a view to improve efficiencies in its service delivery to the parties and Tribunal members.

What are the plans for meeting this priority?

A review of the Registry's infrastructure and service delivery model took place in 2013–14. The options identified as a result of the study will be reviewed and considered for implementation.

Priority	Type	Strategic Outcome
Develop partnerships with other organizations to provide learning opportunities to employees	Ongoing	Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction

Description

Why is this a priority?

The workload of the Tribunal fluctuates significantly. Providing staff with learning opportunities with other organizations expands their knowledge and abilities which, in turn, can be beneficial to the Registry.

What are the plans for meeting this priority?

Review the internal workload and where feasible, integrate assignments with other organizations through Memoranda of Understanding for the sharing of resources.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
The Registry faces a substantial, ongoing planning challenge in that the Tribunal's sole function is to respond to the matters referred to it. Its activities are driven by external demands that it can only react to rather than plan for.	The Registry must be in a state of readiness to provide support for the Tribunal's work. The hiring of casual employees or the sharing of resources with other organizations should ensure the appropriate level of resources to handle sporadic increases in the workload.	• Process Cases
The use of an electronic hearing system for virtually all hearings requires that Tribunal members and staff be comfortable with the technology used during proceedings.	The Registry will provide training to members and staff, as required, to ensure a smooth transition to electronic hearings. The Registry will continue to build on the positive feedback received on the electronic hearing initiative from both members and parties.	• Process Cases
A micro organization like the Registry can only offer limited professional development opportunities to staff.	The Registry will monitor the sharing of resources with other organizations in order to maintain its current performance level in the delivery of mandate-related support activities to the Tribunal.	• Process Cases • Internal Services

The number of applications brought before the Tribunal depends on the enforcement policy adopted by the Competition Bureau and the number of applications filed by individuals or companies under the private action provision of the *Competition Act*. The sharing of resources with other organizations has proven to be effective in the past and will continue to be promoted, while ensuring the Registry's resources are scalable and in a state of readiness to support the Tribunal in meeting its mandate.

Planned Expenditures

Budgetary Financial Resources (Planned Spending — dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
2,345,306	2,345,306	2,328,947	2,324,549

Human Resources (Full-time equivalents — FTEs)

2014–15	2015–16	2016–17
9	9	9

Budgetary Planning Summary for the Strategic Outcome and Programs (dollars)

Strategic Outcome, Programs and Internal Services	2011–12 Expenditures	2012–13 Expenditures	2013–14 Forecast Spending	2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
Strategic Outcome: Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction.							
Process Cases	1,019,714	1,353,452	1,223,316	1,758,980	1,758,980	1,746,710	1,743,412
Strategic Outcome Subtotal	1,019,714	1,353,452	1,223,316	1,758,980	1,758,980	1,746,710	1,743,412
Internal Services Subtotal	568,982	383,360	339,641	586,326	586,326	582,237	581,137
Total	1,588,696	1,736,812	1,562,957	2,345,306	2,345,306	2,328,947	2,324,549

The planned spending for 2014–15 is currently expected to be equal to the funding provided in the Main Estimates for future years, as it is impossible to determine or predict whether the workload over the last fiscal year is the beginning of a new trend or was caused by unrelated factors. Final hearings of some cases will now proceed in 2014–15 rather than 2013–14 as originally expected.

Alignment to Government of Canada Outcomes

2014–15 Planned Spending by Whole-of-Government-Framework Spending Area[v] (dollars)

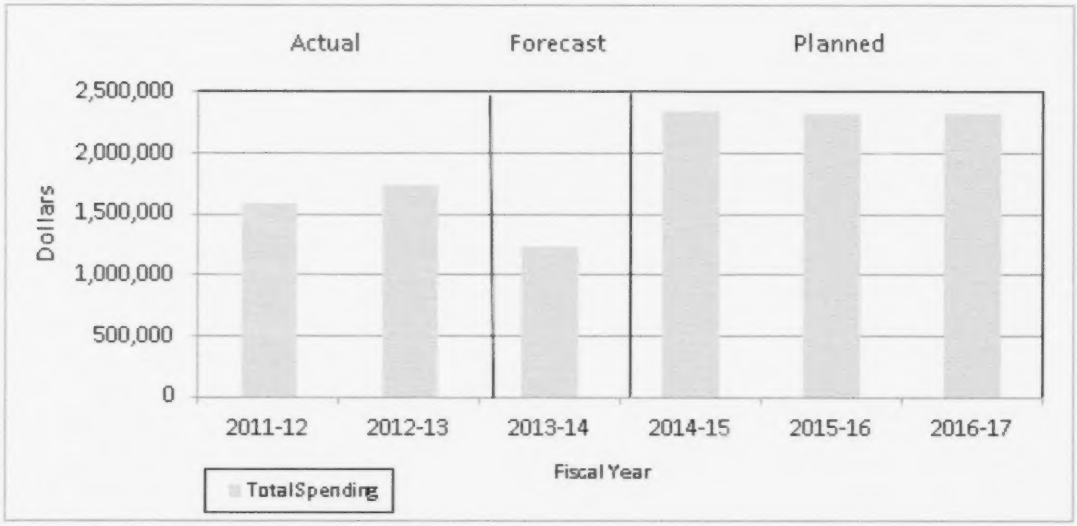
Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014–15 Planned Spending
1 Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction	1.1 Process Cases	Economic Affairs	A fair and secure market place	1,758,980

Total Planned Spending by Spending Area (dollars)

Spending Area	Total Planned Spending
Economic Affairs	1,758,980
Social Affairs	0
International Affairs	0
Government Affairs	0

Departmental Spending Trend

Departmental Spending Trend Graph



Departmental spending for 2013–14 is lower than originally expected, as the final hearings of some cases will proceed in 2014–15, outside the National Capital Region, rather than in 2013–14 as originally expected. The associated costs of these hearings are merely differed by a year and cannot be considered to be permanent savings.

Estimates by Vote

For information on the Registry of the Competition Tribunal's organizational appropriations, please see the 2014–15 Main Estimates publication.[vii]

Contribution to the Federal Sustainable Development Strategy (FSDS)

The Registry of the Competition Tribunal also ensures that its decision-making process includes a consideration of the FSDS goals and targets through the strategic environmental assessment (SEA). An SEA for policy, plan or program proposals includes an analysis of the impacts of the proposal on the environment, including on the FSDS goals and targets. The results of SEAs are made public when an initiative is announced or approved, demonstrating that environmental factors were integrated into the decision-making process.

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome: Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction.

Program 1.1: Process Cases

Description: The Registry of the Competition Tribunal's main program activity is to process cases by providing the public with efficient access to case documents and decisions, as well as with efficient hearing support services.

The Tribunal hears cases and the Registry manages the material for the cases heard by the Tribunal under Part VII.1 (Deceptive Marketing Practices) and Part VIII (which includes Restrictive Trade Practices) of the *Competition Act*.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
1,758,980	1,758,980	1,746,710	1,746,710

Human Resources (FTEs)

2014–15	2015–16	2016–17
6.25	6.25	6.25

Performance Measurement

Expected Results	Performance Indicators	Targets	Date to be Achieved
Excellent client service and efficient processing of documents and cases	On a scale of 1 to 10, client satisfaction of at least 8 with respect to services offered by the Registry	80 % of clients report "excellent" levels of satisfaction	March 31, 2015
	Percentage of documents received posted on the website within 2 business days of receipt	80 % of documents posted	March 31, 2015
	Average direct cost of processing cases	Baseline to be established at the end of fiscal year 2014–15	March 31, 2016

Planning Highlights

Time and effort from Registry staff will focus on providing timely training to the members and to some extent to the parties prior to using the new technology for electronic hearings. A smooth transition to this new process will ensure a strong and long lasting buy-in from all involved, which will result in hearings proceeding more efficiently while decreasing the need to print massive amounts of paper. Additional training will also be provided to Registry staff, as necessary, to ensure they are comfortable providing support to members and parties during electronic hearings.

Internal Services

Description: Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending
586,326	586,326	582,237	581,137

Human Resources (FTEs)

2014–15	2015–16	2016–17
2.75	2.75	2.75

Planning Highlights

This program activity is intended to establish internal services expectations and monitor overall service performance of the Registry. The Registry intends to follow the Management Accountability Framework[viii] management practices to act in the best interest of the Registry, its members, its employees and Canadians.

Section III: Supplementary Information

Future-Oriented Statement of Operations

The future-oriented condensed statement of operations presented in this subsection is intended to serve as a general overview of the Registry of the Competition Tribunal's operations. The forecasted financial information on expenses and revenues are prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the future-oriented statement of operations is prepared on an accrual accounting basis and the forecast and planned spending amounts presented in other sections of this report are prepared on an expenditure basis, amounts will differ.

A more detailed future-oriented statement of operations and associated notes, including a reconciliation of the net costs of operations to the requested authorities, can be found on the Competition Tribunal website.[i]

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31 (dollars)

Financial information	Estimated Results 2013–14	Planned Results 2014–15	Change
Total expenses	2,232,425	3,184,043	951,618
Total revenues	-	-	-
Net cost of operations	2,232,425	3,184,043	951,618

The financial resources available for 2014–15 are currently all expected to be utilized as it is impossible to predict whether the workload of the last fiscal year is the beginning of a new trend or was caused by other unrelated factors. Also, final hearings of some cases will now proceed in 2014–15 rather than in 2013–14. The associated costs of these hearings are therefore merely deferred by a year and are not permanent savings.

List of Supplementary Information Tables

The Registry of the Competition Tribunal does not have any supplementary information tables to provide.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*[ix] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Competition Tribunal
Thomas D'Arcy McGee Building
90 Sparks Street, Suite 600
Ottawa, Ontario K1P 5B4
Web: http://www.ct-tc.gc.cai

Endnotes

i. **The Competition Tribunal website**, http://www.ct-tc.gc.ca.

ii. **Treasury Board Secretariat Estimates Publications and Appropriation Acts**, http://publiservice.tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp.

iii. **Selected Departmental Performance Reports for 2008-2009 – Department of Industry, Department of Transport. Report of the Standing Committee on Public Accounts, September 2010**, http://www.parl.gc.ca/HousePublications/Publication.aspx?Mode=1&Parl=40&Ses=3&Language=E&DocId=4653561&File=0.

iv. **Strengthening Parliamentary Scrutiny of Estimates and Supply. Report of the Standing Committee on Government and Operations Estimates, June 2012**, http://www.parl.gc.ca/HousePublications/Publication.aspx?DocId=5690996&Language=E&Mode=1&Parl=41&Ses=1.

v. **Whole-of-government framework**, http://publiservice.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx.

vi. ***Competition Tribunal Act***, http://laws-lois.justice.gc.ca/eng/acts/C-34/.

vii. **2014–15 Main Estimates**, http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/esp-pbc-eng.asp.

viii. **The Management Accountability Framework**, http://www.tbs-sct.gc.ca/maf-crg/index-eng.asp.

ix. **Government of Canada Tax Expenditures**, http://www.fin.gc.ca/purl/taxexp-eng.asp.